

Frank also wrote a fiction and non-fiction, including a series of mysteries featuring a character he readily admitted bore a resemblance to himself: "chain-smoking, hard-drinking, foul-mouthed." He was awarded a Guggenheim Fellowship, a Fulbright Professorship, and chaired the 1991 Pulitzer Prize fiction jury. Also over the course of his distinguished career, Frank was named the Mortarboard Teacher of the Year five times.

Frank McConnell, however, was not a "typical" academic. He could be flamboyant, colorful, and even eccentric. His classes did not end when the bell rang and the period was over. His students would follow him to the coffee shop, the student center, or the pizza parlors in Isla Vista. He helped make college fun and stimulating at the same time!

We miss Frank, and extend to his wife Celeste our best wishes for a quick recovery. She and Frank would have been proud of Celeste's son, Eric Friedman, who was raised from a young age by Frank. Eric received the award on behalf of Celeste—and Frank—and was himself a wonderful tribute to Frank's life.

Teachers, as you know well, Mr. Speaker, are among America's most important treasures. Frank McConnell was an exceptional gem, and his talent contributed in its own modest way to our Nation's greatness. I want to congratulate UCSB Chancellor Henry Yang and the UCSB Alumni Association for their emphasis on the value of teaching at a first rank research university, and for recognizing this exceptional and inspirational teacher, Professor Frank McConnell.

Mr. Speaker, I ask my colleges to stand and join me in paying special tribute to Dr. Frank McConnell.

TRIBUTE TO THE LATE FRED CAPPS

HON. ED WHITFIELD

OF KENTUCKY

IN THE HOUSE OF REPRESENTATIVES

Monday, June 12, 2000

Mr. WHITFIELD. Mr. Speaker, I rise with sadness and regret to call to the attention of the Members of Congress and the Nation the tragic murder of the Honorable Fred Capps of Burkesville, Kentucky.

Fred was a friend of justice, a dedicated and respected public official, and a personal friend. He served with distinction and diligence as Commonwealth's Attorney for Cumberland, Monroe, Adair and Casey counties in the southeastern tip of the First Congressional District from 1994 until his death on June 5, 2000. He was murdered in his home shortly after dawn by a gunman who was scheduled to be prosecuted by Mr. Capps later that day.

Heroically defending himself, his home and family, Fred was able to arm himself as the intruder shot his way into the Capps' home. Though severely wounded, Fred was able to return fire, mortally wounding the intruder, probably saving the lives of his wife and two children, who were at home during the shooting.

Fred Capps was an honest, hard-working prosecutor who brought honor to America's criminal justice system. His public contributions mirrored the way he lived his private life. He was dedicated to his wife Catherine and children John Steven and Lynda, to the law,

and to his community. This tragedy reminds us again of the debt we owe to Fred Capps and his colleagues, whose commitment to law and order exposes them to the constant possibility of vengeance and violence. They deserve our support, our appreciation, and our prayers.

DEATH TAX ELIMINATION ACT OF 2000

SPEECH OF

HON. J.C. WATTS, JR.

OF OKLAHOMA

IN THE HOUSE OF REPRESENTATIVES

Friday, June 9, 2000

Mr. WATTS of Oklahoma. Mr. Speaker, I rise today in strong support of H.R. 8, the Death Tax Elimination Act. I am proud to have joined many of my colleagues as a co-sponsor of this long-overdue, corrective legislation. However, a few of my colleagues have called eliminating the death tax "unfair."

Mr. Speaker, what is fair about forcing a grieving family to worry about losing the family business or farm to the IRS, especially when they have just lost a loved one? Did the government put in the long hours and make the sacrifices to build this business or work this farm? Did the government work hard to leave a legacy to its children? The answer, Mr. Speaker, is clearly "no" but when a person dies in this country, an outrageous tax kicks in on the poor soul's estate.

The death tax is also "unfair" because it is a form of double taxation. Small business owners and family farmers pay taxes on their investments and work throughout their lifetime, including but not limited to income tax, capital gains tax, and even property tax. And those who claim this will only benefit the rich have not talked to farmers and small business owners in Oklahoma.

Mr. Speaker, it comes down to this. The harder you work, the more you sacrifice to invest in your farm or small business, and what is your reward if you succeed? Your reward is to give the government a larger piece of what you had hoped to pass on to your heirs. In fact, the government's take goes all the way to up to 55 percent—that is over half of the worth—of your estate. The government even imposes an additional five percent surcharge tax on top of this if your estate reaches \$10 million or more—reaching a whopping marginal tax rate of 60 percent. Mr. Speaker, how did the government earn the right to over half of what you have spent a lifetime to build? How did the government become more entitled to your estate than your heirs?

The Republican Congress is working to repeal this unfair tax so that family businesses don't have to be sold to pay a tax bill, but instead can be passed down to children and grandchildren, and family farms can continue to exist. With this kind of tax penalty, it is no wonder that less than half of all family-owned businesses survive the death of a founder and only about five percent survive to the third generation. Under our current tax laws, it is cheaper for someone to sell a business before dying and pay the capital gains tax than to pass it on to his children. This is a grave injustice that cannot continue.

It has been said only in America can one be given a certificate at birth, a license at mar-

riage and a bill at death. The death tax is contrary to the free-market principles on which this Nation was founded. We should be encouraging businesses, especially small businesses, not creating obstacles for their existence.

The Republican Congress has a track record of being pro-family and pro-business. We take family businesses very seriously. When mom-and-pop shops are closing up because of an outdated tax policy, it requires leadership and determination to remedy the situation. I am pleased to be a part of this effort.

No one should have to meet the undertaker and the IRS on the same day. The time is now to end, once and for all, the Federal death tax. The winners will be consumers, small businesses, family farms and loving families all over the country who have enough to think about when there is a death in their household. Paying Uncle Sam should not be part of the grieving process.

I urge my colleagues to support H.R. 8, the Death Tax Elimination Act.

RECOGNIZING DANIEL L. WOODALL

HON. JOSEPH M. HOFFEL

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Monday, June 12, 2000

Mr. HOFFEL. Mr. Speaker, I rise today to congratulate Daniel L. Woodall for being honored with the Unico Gold Medal of Achievement Award. Dan was chosen for his special contributions to humanity by the Philadelphia Chapter of UNICO. I am pleased to acknowledge his outstanding accomplishments.

Mr. Woodall began his association with Laborers' Local 135 in 1970 and has been active in many positions in the union. One of Dan's first leadership positions was in 1978 when he served as a delegate to the Philadelphia Laborers' District Council where currently he serves as the President. He has served as Trustee and Co-Chair for the Laborers' District Council Construction Industry Pension Fund and the Laborers' Education and Training/Apprenticeship Fund. He has also been Co-Chairman of the Chester and Montgomery County Building Trades Committee and was elected Alternate Vice-President for the Laborers' Eastern Pennsylvania States AFL-CIO. In 1999, Mr. Woodall was appointed by Governor Ridge to the Pennsylvania State Apprenticeship and Training Council, and currently serves on the Montgomery County Work Force and Investment Board for the Training and Employment Program.

Mr. Woodall is also involved in a variety of civic and charitable events in the local community. Some of his activities include raising funds for the Cerebral Palsy Labor All-Star Classic and participating in events for the Boys Town of Italy and Unico Salute to Labor. In short, Dan not only contributes significantly in the labor movement but is also a man of action and integrity in his community.

The Philadelphia Chapter of UNICO has wisely chosen Dan Woodall as the recipient of this award. Dan is truly a man who espouses quality union leadership, civic endeavors, family harmony and fits the Unico motto, "Service Above Self."